

House Engrossed

**FILED**

**KEN BENNETT  
SECRETARY OF STATE**

State of Arizona  
House of Representatives  
Forty-ninth Legislature  
Second Regular Session  
2010

CHAPTER 317

# **HOUSE BILL 2287**

AN ACT

AMENDING SECTION 42-17151, ARIZONA REVISED STATUTES; RELATING TO COUNTY  
PROPERTY TAX LEVIES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:  
2 Section 1. Section 42-17151, Arizona Revised Statutes, is amended to  
3 read:  
4 42-17151. County, municipal, community college and school tax  
5 levy  
6 A. On or before the third Monday in August each year, the governing  
7 body of each county, city, town, community college district and school  
8 district shall:  
9 1. Fix, levy and assess the amount to be raised from primary property  
10 taxation and secondary property taxation. This amount, plus all other  
11 sources of revenue, as estimated, and unencumbered balances from the  
12 preceding fiscal year, shall equal the total of amounts proposed to be spent  
13 in the budget for the current fiscal year.  
14 2. Designate the amounts to be levied for each purpose appearing in  
15 the adopted budget.  
16 3. Fix and determine a primary property tax rate and a secondary  
17 property tax rate, each rounded to four decimal places on each one hundred  
18 dollars of taxable property shown by the finally equalized valuations of  
19 property, less exemptions, that appear on the tax rolls for the fiscal year  
20 and that when extended on those valuations will produce, in the aggregate,  
21 the entire amount to be raised by direct taxation for that year.  
22 B. The governing body of a county, city, town or community college  
23 district shall not fix, levy or assess an amount of primary property taxes in  
24 excess of the amount permitted by section 42-17051, subsection A, paragraph 7  
25 or section 42-17005 as determined by the property tax oversight commission.  
26 C. The governing board of a common school district, a high school  
27 district or a unified school district shall not fix, levy or assess a primary  
28 property tax rate higher than the current year's rate if the district meets  
29 both of the following criteria, as determined by the property tax oversight  
30 commission:  
31 1. The total primary property taxes levied for all taxing  
32 jurisdictions on at least one-half of the residential property of the  
33 district exceed the limitation described in section 15-972, subsection E.  
34 2. The school district primary property tax rate exceeds one hundred  
35 fifty per cent of the applicable qualifying tax rate pursuant to section  
36 41-1276.  
37 D. No later than December 31, the property tax oversight commission  
38 shall notify those school districts that meet the criteria described in  
39 subsection C of this section and the county school superintendents and boards  
40 of supervisors of the counties in which the school districts are located.  
41 E. Within three days after the final levies are determined for a  
42 county, city, town or community college district, the chief county fiscal  
43 officer shall notify the property tax oversight commission of the amount of  
44 the primary property tax levied.

1 F. PURSUANT TO SECTION 15-465.01, SUBSECTION E, AN ACCOMMODATION  
2 SCHOOL GOVERNING BOARD SHALL NOT LEVY A PRIMARY OR SECONDARY PROPERTY TAX.  
3 THE PROPERTY TAX OVERSIGHT COMMISSION SHALL CONSIDER ANY AMOUNT OF PROPERTY  
4 TAX LEVIED BY A COUNTY IN SUPPORT OF AN ACCOMMODATION SCHOOL TO BE PART OF  
5 THE COUNTY'S PRIMARY LEVY FOR THE PURPOSES OF DETERMINING THE COUNTY'S  
6 COMPLIANCE WITH SUBSECTION B OF THIS SECTION.

7 Sec. 2. 2010 Pinal county primary property tax levy

8 For the 2010 tax year the property tax oversight commission shall  
9 increase the Pinal county maximum allowable primary property tax levy limit  
10 for the preceding year by \$3,626,600 as prescribed by section 42-17051,  
11 subsection A, paragraph 1, Arizona Revised Statutes.

12 Sec. 3. Retroactivity

13 Section 2 of this act, relating to the 2010 primary property tax levy  
14 for Pinal county, is effective retroactively to from and after June 30, 2010.

APPROVED BY THE GOVERNOR MAY 11, 2010.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 12, 2010.